



MOTOR CARRIER DIVISION
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IRP Registration Manual

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Apportioned Registration Manual

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Introduction

This manual explains how to obtain “apportioned” registration for interstate trucks, tractors and other commercial vehicles based in any member jurisdiction of the International Registration Plan, or IRP. (See 1.0.)

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. An applicant who requires more information than is contained in this manual may telephone the office listed on the front of the manual.

To speed up the registration process, we encourage applicants to read and follow the written instructions precisely. (Same day service may not always be available for all applications).

NOTE: This manual also contains references to CAVR, the Canadian Agreement for Vehicle Registration. Canadian Provinces in IRP are also members of CAVR, a special plan for registering vehicles that travel in two or more (Canadian member) jurisdictions. *When a Canadian jurisdiction is a member of both plans, the IRP supersedes the CAVR.*

Send all applications to:

Location Address:

**Department of Motor Vehicles
Motor Carrier Division
555 Wright Way
Carson City, Nevada 89711-0600**

Mailing Address:

**Department of Motor Vehicles
Motor Carrier Division
555 Wright Way
Carson City, Nevada 89711-0600**

Telephone:

(775) 684-4711 ext. 1

Fax:

(775) 684-4619

NOTE

The following words are used interchangeably in this manual:

- ***“IRP,” “Apportioned” or “Proportional” Registration,***
- ***“Applicant” or “Registrant” and***
- ***“State,” “Jurisdiction” or “Province”***

- ***26,000 lbs. is equivalent to 11,793.401 kg.***

Registration Offices

Carson City Office

555 Wright Way
Carson City, NV 89711

Telephone (775) 684-4711
Fax (775) 684-4619

Open 8am - 5pm Monday thru
Friday

Reno Office

810 E Greg St
Sparks, Nevada 89431

Telephone (775) 688-2539
Fax (775) 688-2536

Open 8am - 5pm Monday thru
Friday

Elko Office

3920 E Idaho Street
Elko, Nevada 89801

Telephone (775) 738-4458
Fax (775) 738-9856

Open 8am - 5pm Monday thru
Friday

Las Vegas Office

4110 Donovan Way
North Las Vegas, Nevada 89030

Telephone (702) 486-5664
Fax (702) 486-2123

Open 8am - 5pm Monday thru
Friday

1.0 What is IRP?

Members of IRP

IRP stands for International Registration Plan, a cooperative agreement for registering vehicles traveling into two or more jurisdictions. The IRP provides for payment of licensing fees based on fleet miles operated. The unique feature of the IRP is that although license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one (1) license plate and one (1) cab card is issued for each fleet vehicle. The following jurisdictions are IRP members. *(The jurisdictions marked by an asterisk are also members of CAVR.)*

| | | | |
|------------------------------|-----------|------------------------|-----------|
| Alabama | AL | Nevada | NV |
| * Alberta | AB | * New Brunswick | NB |
| Arizona | AZ | New Hampshire | NH |
| Arkansas | AR | New Jersey | NJ |
| * British | BC | New Mexico | NM |
| California | CA | New York | NY |
| Colorado | CO | North Carolina | NC |
| Connecticut | CT | North Dakota | ND |
| Delaware | DE | Ohio | OH |
| Dist. of Columbia | DC | Oklahoma | OK |
| Florida | FL | * Ontario | ON |
| Georgia | GA | Oregon | OR |
| Idaho | ID | Pennsylvania | PA |
| Illinois | IL | * Prince Edward | PE |
| Indiana | IN | * Quebec | QC |
| Iowa | IA | Rhode Island | RI |
| Kansas | KS | * Saskatchewan | SK |
| Kentucky | KY | South Carolina | SC |
| Louisiana | LA | South Dakota | SD |
| Maine | ME | Tennessee | TN |
| * Manitoba | MB | Texas | TX |
| Maryland | MD | Utah | UT |
| Massachusetts | MA | Vermont | VT |
| Michigan | MI | Virginia | VA |
| Minnesota | MN | Washington | WA |
| Mississippi | MS | West Virginia | WV |
| Missouri | MO | Wisconsin | WI |
| Montana | MT | Wyoming | WY |
| Nebraska | NE | | |

2.0 How IRP Works

Under IRP, interstate carriers must file application(s) with the jurisdiction in which they are based. The base jurisdiction issues registration credentials for each vehicle. Roadside enforcement uses these credentials to verify and validate registration. The apportioned plate(s), stickers, and cab card are registration credentials you need to operate on an interstate and intrastate basis in member jurisdictions. Refer to Appendix C, Glossary Definitions. (Intrastate operations require meeting the operating authority of the individual jurisdictions.) Registration fees are calculated according to each jurisdiction's specific registration schedules.

IRP and CAVR jurisdictions have agreed to allow the base jurisdiction to collect the applicable fees for apportionment for all jurisdictions collectively and at one time. These fees are then sent to other IRP and CAVR jurisdictions according to:

- percentage of mileage traveled in each jurisdiction;
- vehicle identification information; and
- maximum weight

The fees you pay for your base apportioned plate and cab card are the only license plate and registration fees due for the jurisdictions printed on your cab card.

IRP does not include the following:

1. Motor fuel taxes or fuel permit fees.
2. Permits to exceed the maximum length, width, height, or axle limitations
3. Any operating authority required by any state or province.
4. Registration or license fees of states or provinces that are not IRP members.

How Fees Are Apportioned:

Registration fees for apportionable vehicles shall be determined as follows:

1. Divide the in-jurisdiction miles by the total miles generated during the preceding year.
2. Determine the total fees required under the laws of each jurisdiction for full registration of each vehicle at the regular annual or applicable fees, or for the unexpired portion of the registration year.
3. Multiply the sum obtained under Paragraph 2 of this section by the quotient obtained under Paragraph 1 of this section.

The following is an example of how the registration fees for a Nevada based power unit may be apportioned:

The operator of this example unit drives in Nevada, Utah, Idaho, and Arizona and drives 25,000 miles per year in each jurisdiction, for a total mileage of 100,000. The operator has chosen to register the vehicle for 80,000 pounds for each state. Under the IRP, the license fee* would be computed as follows:

| | Mileage In State | Percent Of Total | | Full Year Fees of that State | | Full Year Fees of That State |
|---------|---------------------|---------------------|---|------------------------------------|---|---------------------------------|
| NEVADA | 25,000 | 25% | X | \$1,360.00 | = | \$ 340.00 |
| UTAH | 25,000 | 25% | X | \$1,260.00 | = | \$ 315.00 |
| IDAHO | 25,000 | 25% | X | \$3,200.00 | = | \$ 800.00 |
| ARIZONA | 25,000 | 25% | X | \$3,947.00 | = | \$ 986.75 |
| TOTALS | 100,000 | 100% | | | | \$2,441.75 |

*Example of fee computation only. Does not include other statutory taxes or fees such as governmental services tax, plate fees, etc.

Payments:

All payments should include the summary pages of the invoice in order to expedite service.

Installments:

Nevada Revised Statute 482.482.2 allows you to make installment payments when opening a new account or on your renewal notice on or before January 31 on power units over 26,000 lbs. The installment payment is for the Nevada fees only, the other IRP jurisdictional fees have to be paid in full. If you make installment payments you are legally responsible for the subsequent payments due on or before April 1, July 1, and October 1. Payment is required unless the vehicle has been deleted and the plate and cab card are returned to the Motor Carrier offices for adjustment of the bill. If you do not pay an installment timely, penalty and interest will be added and you may be subject to possible sanctions, including but not limited to, payment of the remaining balance due, the denial of installment payments on future renewals, and administrative fines. Subsequent supplements are required to be paid in full.

Under the IRP and CAVR, all member jurisdictions:

1. accept a single registration plate;
2. accept a single registration card (cab card); and
3. allow registrants to travel both interstate and intrastate jurisdictionally (intrastate travel is subject to the terms of the operating authority issued by each member State/Province)

Apportioned Registration Does Not:

1. Waive or exempt a truck operator from obtaining operating authority from any State/Province in which the apportioned vehicle travels, or
2. Waive or replace the requirements of the International Fuel Tax Agreement (IFTA), or
3. Allow registrants to exceed the maximum length, width, height or axle limitations, or
4. Waive or exempt the payment of tax reporting requirements or Federal Heavy Vehicle Use Tax, or
5. Exempt a carrier from filing the necessary proof of liability coverage in each State/Province where required.

3.0 When to Apportion Your Vehicle

Apportionable Vehicle

“Apportionable Vehicle” means any vehicle, except recreational vehicles, vehicles displaying restricted plates, city pick up and delivery vehicles, buses used in transportation of chartered parties, and Government-owned vehicles, used or intended for use in two or more member jurisdictions that allocate or proportionally register vehicles and is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property and:

1. Is a power unit having two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds or 11,793.401 kilograms; or
2. Is a power unit having three or more axles, regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,793.401 kilograms gross vehicle weight.

Vehicles, or combinations thereof, having a gross vehicle weight of 26,000 pounds or 11,793.401 kilograms or less and two-axle vehicles and buses used in transportation of chartered parties may be proportionally registered at the option of the registrant.

SPECIAL NOTE: Vehicles traveling into California for commercial purposes are required to be registered. If you do not obtain IRP registration you will be required to dual register or obtain trip permits.

Base Jurisdiction

“Base Jurisdiction” means, for purposes of fleet registration, the jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet and where operational records of such fleet are maintained or can be made available in accordance with the provisions of Section 1602.

Established Place of Business

(a) “Established Place of Business” means a physical structure located within the base jurisdiction that is owned, leased or rented by the fleet registrant.

(b) The physical structure shall be designated by a street number or road location. A post office box is not sufficient to satisfy this requirement. This physical structure must be open during normal business hours and have located within it:

- (1) a telephone or telephones publicly listed in the name of the fleet registrant,
- (2) a person or persons in the permanent employment of the registrant conducting the fleet registrant's trucking-related business, and
- (3) the operational records of the fleet and the maintenance of such records (unless such records can be made available in accordance with the provisions of Section 1602.)

Established place of business does not include a service agent, CPA or accounting firm location. The trucking-related business within the base jurisdiction must constitute more than just credentialing, distance and fuel reporting, and/or answering a telephone. Employees in the permanent employment of the registrant, not contractual labor, must be performing the trucking-related duties.

Exempt Vehicles ***

The IRP exempts the following vehicles from IRP registration; however, a base registration plate must be obtained and displayed on:

1. Government owned vehicles
2. Vehicles used for pickup and delivery within cities
3. Vehicles operating under separate reciprocity agreements that the IRP has not superseded, or
4. Recreational vehicles used for personal pleasure or travel by an individual or family, or
5. Commercial vehicles displaying restrictive plates that have geographic area, mileage or commodity restrictions, or
6. Trailers.

CAVR

Carriers may apportion their vehicle(s) if the vehicle(s) travels into two or more Canadian jurisdictions and:

- is a motor vehicle having a registered gross weight of 5,500 kg or more or, when plated in the Province of Quebec, having a registered tare weight of more than 3,000 kg, designed, used or maintained for the transportation of property
- is a motor vehicle having three or more axles regardless of registered gross weight or
- is a regular route bus.

4.0 Types of Operations

For-Hire Carriers

Any person who engages in the transportation of passengers or property by motor vehicle for compensation.

Private Carriers

A person, firm, or a corporation that uses its own trucks to transport its own freight.

Owner-Operators

Owner-operators who lease their vehicle(s) may register in either of two ways:

- The owner-operator may be the registrant. The vehicle(s) will be titled and registered in the name of the owner-operator. The owner-operator will be responsible for registration of such vehicle(s) and for establishing and maintaining records required of proportionally registered fleets. The allocation of fees shall be according to the operational records of such owner-operator. The identification plates and cab card shall be the property of the lessor and may reflect both the owner-operator's name and that of the carrier as lessee.
- The carrier (lessee) may be the registrant. The vehicle(s) will be registered in the names of both the carrier as lessee and the owner-operator as lessor. The carrier will be responsible for registration of such vehicle(s) and for establishing and maintaining records required of proportionally registered fleets. The allocation of fees shall be according to the records of the carrier. The identification plates and cab card shall be the property of the lessee.

Buses ***

Regular routes

Apportionment is a requirement under IRP for all buses traveling regularly scheduled routes. At the option of the registrant, total miles may be the sum of all actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the route schedule.

Charters

The term “apportionable vehicle” does not include buses used exclusively for the transportation of “chartered parties” under IRP, but they may be apportioned at the option of the registrant. Out-of-state charter buses operating in the State of Nevada are required to be apportioned or purchase a trip permit.

Private

Apportionment is a requirement under IRP for all buses used exclusively for the transportation of passengers for compensation or gain.

Household Goods Carriers

Equipment Leased From Service Representative

Household Goods Carriers using equipment leased from service representatives may elect to base such equipment in the base jurisdiction of the service representative or that of the carrier.

- If the base jurisdiction of the service representative is selected, the equipment shall be registered in the service representative’s name, and the Household Goods Carrier shall be shown as lessee. The apportionment of fees shall be according to the combined mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative’s base jurisdiction.
- If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered in the name of the carrier and that of the service representative as lessor. The apportionment of fees shall be according to the combined mileage records of the carrier and those of the service representative which must include intrajurisdiction miles or kilometers operated by those vehicles applicable under the IRP agreement. Such records must be kept or made available in the Household Goods Carrier’s base jurisdiction.

Owner-Operator Leased Equipment

For equipment owned and operated by owner-operators other than service representatives, and used exclusively to transport cargo for the Household Goods Carrier, the equipment shall be registered by the carrier in the Base Jurisdiction of the carrier, but in both the owner-operator’s name as lessor and that of the carrier as lessee, with the apportionment of fees according to the records of the carrier.

Rental Vehicles

Rental Definitions

For purposes of IRP, the following definitions are applicable to Rental Vehicles:

- **Rental Owner** - an owner principally engaged in renting (one or more rental fleets) to others or offering for rental the vehicles of such fleets, with or without drivers.
- **Rental Fleet** - one or more vehicles that are rented or offered for rental with or without drivers and designated by a rental owner as a rental fleet.
- **Rental Vehicle** - a vehicle of a rental fleet.
- **Renting and Leasing** - the giving of possession and control of a vehicle for valuable consideration for a specified period of time.
- **Rental Transaction** - for the rental of a vehicle, this shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

The IRP specifically provides for the registration of various types of rental fleets; CAVR provides for the registration of “One-Way Truck Rentals” only.

Rental fleets owned by any person or firm engaging in the business of renting vehicles with or without drivers for valuable consideration for a specific period of time shall be extended full interstate or intrastate privileges, providing that:

- Such person or firm has received either the appropriate operating authority or approval from the jurisdiction to apportion such rental fleet, and
- The operational records of the fleet are maintained by the rental owner and must be identifiable as being part of such fleet, and
- Such vehicles are part of a rental fleet that are identifiable as being a part of such fleet and must include the specified number of vehicles, and
- Such person or firm registers the vehicles as described below:

Rental Passenger Cars

To determine the percentage of total fleet vehicles that shall be registered in Nevada, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car rental transactions occurring in Nevada by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all member (IRP) jurisdictions in which such vehicles were operated. The resulting percentage shall be applied to the overall total number of rental passenger cars in the fleet to determine the actual number of rental passenger cars that shall be plated and pay full registration fees in Nevada.

NOTE: Allocation of rental cars is at the option of the registrant.

Trailers and SemiTrailers (Pool Fleets)

Trailers and semitrailers not in separate pool fleets and used in normal tractor-trailer operations shall be licensed according to application for proportional registrations. Where required, trailers and semitrailers over 6,000 lbs./2,721.554 kg gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in Nevada by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all member jurisdictions. The resulting percentage shall be applied to the overall total number of units to determine the actual number of rental units that shall be plated and pay full registration fees in Nevada.

Utility Trailers

Every owner of utility trailers of 6,000 lbs./2,721.554 kg gross vehicle weight and under, engaged in the business of renting such trailers for use in Nevada shall, on renewal, register a number of trailers equal to the average number of such trailers rented in or through Nevada during the preceding year.

One-Way Vehicles

Trucks of less than 26,000 lbs./11,793.401 kg gross vehicle weight operated as part of an identifiable one-way fleet may allocate and fully plate vehicles to the respective jurisdictions based on the fleet mileage factor or apportion all one-way vehicles for all member jurisdictions where the vehicles are operated. All trucks of such one-way fleets so qualified will be allowed to perform both interstate and intrastate movements in all jurisdictions. Like the trucking industry, records of vehicle movement are maintained to develop a record of total miles and individual jurisdiction miles. The difference between allocating one-way truck rental fleets and apportioning is the method of paying the apportioned fees due. Fees due on allocated one-way truck rental vehicles are paid by the allocation of units to be fully licensed in each jurisdiction. For example, if two percent of the total fleet miles are operated in Nevada, two percent of the one-way vehicles will be fully plated in Nevada. Fees due on apportioned one-way truck rental vehicles are paid proportionately to each jurisdiction listed on the cab card. Each jurisdiction shall grant reciprocity to any one-way truck rental vehicle fully plated in another jurisdiction.

Canadian Provincial Operating Authority

The Canadian provinces require that all registrants for apportionment must first possess Canadian Provincial Operating Authority (CPOA) before requesting apportionment.

5.0 Nevada Requirements

Base Jurisdiction

Before a vehicle may be apportionally registered in Nevada, the carrier must:

- Have an established place of business in the state. An “established place of business” in Nevada means a physical structure owned, leased, or rented by the fleet registrant. It must have a street number or road address, be open during normal business hours, and contain:
 - * One or more telephones listed in the fleet registrant’s name; and,
 - * One or more persons in the permanent employment of the registrant conducting the fleet registrant’s trucking-related business; and,
 - * The fleet operational records and the maintenance of such records unless such records can be made available at the site.

Established place of business does not include a service agent, CPA or accounting firm.

- Have mileage accrued in Nevada by the fleet.

Vehicle Title/Ownership

Acceptable proof of ownership:

1. Nevada Dealer’s Report of Sale
2. Original Nevada title or Nevada title receipt
3. Copy of front and back of Nevada or out-of-state title in the owner’s name
4. Copy of an out-of-state title application within six (6) months of the date of the licensing application.
5. Lease agreement
6. Bank security agreement
7. Out-of-state dealer purchase order or bill of sale

Insurance

Acceptable Proof of Nevada Insurance:

1. Copy of the Nevada Evidence of Motor Vehicle Liability Insurance card issued by an insurance company authorized to do business in the State of Nevada, showing the VIN or “Fleet Insured” and the registrant’s name.

Emission Control Information

Nevada Administrative Code 445.937 requires an Emission Control Inspection for all vehicles based in Washoe or Clark Counties that are gasoline powered regardless of weight and diesel powered 10,000 lbs or less. Vehicles within two years of their year of manufacture are exempt from an emission control inspection. An emission control inspection is required for gasoline-powered vehicles 1968 and newer.

If you have any questions regarding emission control inspections, please contact the Compliance Enforcement Division in Reno at (775) 684-3580 or in Las Vegas at (702) 486-4981.

Nevada Administrative Code 445.920 limits engine idling for diesel-powered trucks and buses to 15 minutes.

Sales Tax Information:

The Department will collect sales tax on any purchased new or used vehicle unless:

1. A Nevada Dealer's Report of Sale indicates tax paid; or,
2. It was registered to you in another state for more than 90 days; or,
3. Proof of sales tax paid to an out-of-state dealer at a rate higher or equal to the amount that would have been paid in Nevada, based on the county rate where the vehicle is to be registered; or,
4. A lease document shows proof sales tax is paid in the lease; or
5. It was purchased as a private party.

Heavy Vehicle Use Tax (IRS FORM 2290)

The U.S. Internal Revenue Service requires all states to verify proof of payment or exemption from the Heavy Vehicle Use Tax before registering vehicles at 55,000 lbs or more. Agricultural and special equipment are NOT exempt from this requirement. (This is based on information from the IRS website)

To register, renew, or increase the weight, which changes your tax category, you must submit a copy of your validated Schedule 1 (IRS Form 2290) for the period July 1 through June 30. A photocopy of this document is acceptable and will be kept by the Motor Carrier Division.

Acceptable proof of IRS Heavy Vehicle Use Tax:

1. Copy of the receipted Schedule 1 from IRS Form 2290; or
2. Copy of the Schedule 1 from the IRS Form 2290 and copies of your certified check payment or both sides of your cancelled check; or
3. Copy of the receipted Schedule 1 from Form 2290 with Part II completed with check attached made out to the IRS; or
4. Copy of a bill of sale if the purchase date is not over 60 days from the application date.

YOUR APPLICATION WILL NOT BE PROCESSED WITHOUT THE REQUIRED PROOF OF OR EXEMPTION FROM THE HEAVY VEHICLE USE TAX.

If you have any questions about the Heavy Vehicle Use Tax, contact a local Internal Revenue Service office or visit their website @ www.irs.gov.

Enforcement

Enforcement representatives look at the original cab card for verification that vehicles are properly registered. The cab card must always be carried in the vehicle described. Cab cards may not be altered in any way; photocopies are not acceptable as proof of registration.

Commercial vehicles not displaying a current registration plate, plate stickers and cab card, a valid trip permit or temporary vehicle registration are in violation, and the registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

CALIFORNIA -- If the trailer plate number is not on the apportioned cab card, both the Nevada apportioned cab card and the Nevada trailer or semi-trailer cab card must be carried for each unit. Carriers are subject to citation by law enforcement if both current registrations are not available to them for inspection.

6.0 Applications and Forms

Completion of Applications

The applicant is responsible for properly completing all forms necessary to register vehicles under apportioned registration agreements. If you submit an incomplete application, you will be asked to provide the information or submit a new, revised application. Incorrect or partial completion of an application will delay processing.

Data on the application is subject to review and verification; the base jurisdiction acts for all jurisdictions in the collection and verification of such information, and the registrant's signature attests to the accuracy.

Applications and Forms

Apportioned application forms and additional information are available at any DMV Motor Carrier office or through the Department website @ www.dmvnv.com/mcforms.htm. To avoid delay in processing your application, be sure to complete all requested information on each form.

Receiving Credentials

Cab cards and plates are issued from the Carson City, Reno, Elko and Las Vegas offices only. They expire December 31 at 11:59 p.m. There is no fee for an original cab card; however, replacement cab cards are \$5.00. License plates are .50 each.

7.0 New Registrations

Fully complete and submit a Licensing, Vehicle and Mileage and Weight Schedule. (See Appendix C for forms completion.) First-time registrants without mileage experience may estimate mileages based on the proposed operation of the fleet during the year for which registration is required. The carrier will be required to substantiate the estimate either by providing routes, destinations and number of trips or by using the estimated mileage chart (Appendix B). Trip permit operations are included in the total estimated miles. All interstate operators of vehicles with a gross vehicle weight in excess of 10,000 lbs. must have a US DOT number and report that number to the Department.

For a new applicant to obtain an apportioned registration, the following must be submitted:

1. A Nevada Licensing Application – Schedule A
2. A Nevada Vehicle Application - Schedule B
3. A Nevada Mileage and Weight Application – Schedule C
4. A Nevada Schedule G – Estimated Mileage (Method 1)
5. A Nevada Estimated Mileage Method 2 – if not detailing the estimated mileage on the Schedule G – Estimated Mileage (Method 1)
6. A Nevada IRP Registration Certification
7. A Nevada Colorado Schedule
8. A Nevada Registrant/Taxpayer Responsibilities
9. A Nevada Power of Attorney – if someone is acting on the registrant's behalf
10. Proof of payment of the IRS Heavy Vehicle Use Tax (see Chapter 5)
11. Proof of Nevada insurance (see Chapter 5)
12. A Nevada or out-of-state title (see Chapter 5)
13. A vehicle identification number (VIN) inspection certificate for vehicles coming in from outside of Nevada. This inspection can be done by any DMV authorized agent or law enforcement agency.
14. Copy of the current base registration.
15. Copy of the lease agreement, if applicable.
16. An Vehicle Inspection Record (VIR), if based in Clark or Washoe Counties (see Chapter 5)
17. Proof of sales tax paid or proof of previous out-of-state registration for more than 90 days. If this cannot be proved, sales tax will be collected.

DO NOT SEND ANY PAYMENTS WITH THE APPLICATION. You will be sent a billing notice indicating the amount of payment needed. Return the original (top) copy of the billing notice with your check make payable to the "Department of Motor Vehicles." Plates, cab cards and stickers will be sent to you upon receipt of payment.

Applications can be obtained by contacting Motor Carrier Offices or through the DMV website @ www.dmvnv.com/mcforms.htm.

8.0 Renewals

Each fall you will be sent a computer generated renewal application. You will receive an application for each fleet registered in your name and account number.

The application will contain the following:

1. Fleet information (name, address, type of operations, etc.)
2. Vehicle information (unit number, year, make, serial number, etc.)
3. Weight information (states and weights currently registered)
4. Blank mileage schedule

When you receive the renewal application, update the information by crossing out the old information and writing in the changes, deleting any vehicles no longer in your fleet, and adding any vehicles on a Vehicle Schedule. **Vehicles that were added after the print date will not be shown on the computer-generated sheet and will have to be listed on the Vehicle Schedule even if you want to delete them.** (Credentials for vehicles being deleted must be sent to our offices by January 8, or they will be billed separately.) If vehicle ownership has changed, correct it on the application and send a copy of the title. All interstate operators of vehicles with a gross vehicle weight in excess of 10,000 lbs. must have a US DOT number and report that number to the Department.

You must complete a new mileage schedule showing the actual miles of all vehicles (added and deleted) that were driven during any portion of the reporting period (July 1 through June 30). Do not add any estimated miles to a jurisdiction that has actual miles for the reporting period. You must estimate miles for any jurisdictions that you wish to run for the next year, but did not accrue any actual miles and submit a Nevada Schedule G – Estimated Mileage (Method 1) or a Nevada Estimated Mileage Method 2. If you are estimating miles for a second year, the actual miles and first year estimates will be figured first to reach the 100% total and then the second year estimates will be figured in to calculate the percentage for them.

Return completed original forms, proof of IRS Heavy Vehicle Use Tax payment, Vehicle Inspection Record (if the vehicles are based in Clark or Washoe Counties), Registrant/Taxpayer Responsibilities, IRP Registration Certification, and a Power of Attorney if someone is acting on the registrant's behalf to the Carson City office. Nevada has no grace period. Renewal documents must be postmarked by November 1 to allow invoicing by December 1. The first installment payment must be postmarked no later than January 31. The Motor Carrier Division will not issue a temporary apportionment authorization for vehicles being renewed.

After your renewal application is processed you will be sent a billing notice. Please send one copy of the billing notice with your check made payable to the "Department of Motor Vehicles." Your new cab card and sticker will be sent to you upon receipt of your payment.

Carriers have the option of paying the Nevada fee portion of the renewal in installments. The option only applies to the Nevada base fees for motor vehicles in excess of 26,000 lbs. All other states require a full year payment of fees.

IF YOUR ACCOUNT IS DELINQUENT YOUR CREDENTIALS AND/OR APPLICATIONS WILL NOT BE PROCESSED.

IT IS ESSENTIAL THAT YOU REVIEW THE APPLICATION FOR ACCURACY OR OMISSION OF PERTINENT INFORMATION. FAILURE TO REPORT OR INCLUDE FACTUAL DATA COULD RESULT IN PROCESSING DELAYS, ASSESSMENT OF INCORRECT FEES OR MAINTENANCE OF INCORRECT RECORDS.

Mail the renewal applications to the Carson City Motor Carrier Office for processing.

9.0 Supplemental Applications

A supplemental application is submitted by the carrier after the original/renewal application has been filed and paid.

(NOTE: All supplemental applications are to be paid in full- No Installments).

To Add Vehicles

Vehicles may be added to an existing fleet anytime during the registration year. Mileage information provided with your original application will be used to calculate the fees due.

1. Submit a Nevada Vehicle Application – Schedule B.
2. Proof of IRS Heavy Vehicle Use Tax, if required. See Chapter 5.
3. Proof of Nevada insurance. See Chapter 5.
4. The Nevada title or out-of-state title.
5. A motor vehicle identification number (VIN) inspection certificate signed by a representative of the Department of Motor Vehicles if being registered from an out-of state title or bill of sale.
6. Copy of the current base registration.
7. Copy of the lease agreement, if leased.
8. Vehicle Inspection Record (VIR), if based in Clark or Washoe Counties.
9. Proof of sales tax paid or proof of previous out-of-state registration for more than 90 days. If this cannot be proved, sales tax will be collected.

To Delete Vehicles For Refund

Vehicles may be deleted from an existing fleet anytime during the registration year. To delete a vehicle(s) from your fleet, the cab card(s) and plate(s) must accompany the application. Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any credit or refund possibility.

1. Submit a Nevada Credential Return Receipt.
2. You must return the plates and cab card for a refund of the unused portion of

the Nevada fees.

To Replace Vehicles -- Fee Transfer

Fleet vehicles may be replaced anytime during the registration year. To apply the credits from the previous vehicle(s) to the new vehicle(s), the information must be provided on the same application. Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any credit or refund possibility. Credit will be applied when changing power units from 100% Nevada to IRP.

Not all jurisdictions allow fee transfers. You will be charged full fees on the new vehicle for those jurisdictions.

1. Submit a Nevada Vehicle Application – Schedule B showing the addition and the deletion on the same form.
2. Proof of IRS Heavy Vehicle Use Tax, if required.
3. Proof of Nevada insurance.
4. Nevada or out-of-state title.
5. Nevada vehicle identification inspection (VIN) certificate signed by a representative of the Department of Motor Vehicles if being registered from an out-of-state title or bill of sale.
6. Copy of the current base registration.
7. Copy of the lease agreement, if leased.
8. Emission control certificate, if based in Clark or Washoe counties.
9. Proof of sales tax paid or proof of previous out-of-state registration for more than 90 days. If this cannot be proved, sales tax will be collected.
10. An invoice will be mailed to you. There is a \$6.00 transfer fee.

To Increase/Decrease Vehicle Weight in a Jurisdiction

A change to vehicle weight may be made anytime during the registration year. If the gross vehicle weight is increased, you will be billed for any difference in registration fees. Weight decreases can occur only in specified circumstances; for more information, contact the

Motor Carrier Division. See 12.0 on Refunds.

To increase the weight on all units within a weight group:

1. Submit a Nevada Mileage and Weight Application – Schedule C with the account and weight information only, filled out for the weight group you are licensing.
2. Proof of IRS Heavy Vehicle Use Tax, if required.

To increase the weight for one unit in a weight group:

1. Submit a Nevada Vehicle Application – Schedule B moving the vehicle to an existing weight group that has the correct weights or moving the vehicle to a new weight group with the weights needed. (A Nevada Mileage and Weight Application – Schedule C will be needed for this type of movement.)
2. Proof of IRS Heavy Vehicle Use Tax, if required.

To Add Jurisdictions

You may add jurisdictions to your apportioned fleet account anytime during the registration year. Added jurisdictions apply to all equipment in a fleet. Fee calculations based upon added jurisdiction(s) are separate from the previously submitted applications. To add additional jurisdictions:

1. Submit a Nevada Mileage and Weight Application – Schedule C with the account, mileage and weight information only, filled out for each weight group in your fleet. You need only list the state's weight for which you are adding.

Changing Vehicle Information

1. Submit a Nevada Vehicle Application – Schedule B.

To Replace Lost/Stolen Credentials ***

Replacement fees are as follows:

| | |
|---------------------------|---|
| Replacement cab card | \$ 5.00 |
| Replacement license plate | \$ 5.00 + .50 for each plate (trailers = 1 plate, |

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| | |
|-------------------|-------------------------|
| | power units = 2 plates) |
| Replacement decal | \$5.00 |

10.0 Fees

All Nevada-based and apportioned vehicles are subject to yearly registration fees.

Registration Fees

Payment for license fees must be received prior to issuance of credentials. Applications received without payment will be processed and fees calculated. A billing will be forwarded and upon receipt of payment, credentials will be issued.

REGISTRATION FEE TABLE

MOTOR VEHICLES:

| | |
|------------------|---|
| 5,999 AND LESS | \$33.00 |
| 6,000 TO 8,499 | \$38.00 |
| 8,500 TO 10,000 | \$48.00 |
| 10,001 TO 26,000 | \$12.00 FOR EACH 1,000 LBS OR FRACTION THEREOF |
| 26,001 TO 80,000 | \$17.00 FOR EACH 1,000 LBS OR FRACTION THEREOF |

TRAILERS:

| | |
|-------------------|------------------|
| 0 TO 1,000 LBS | \$12.00 Flat fee |
| 1,001 LBS OR MORE | \$24.00 Flat fee |

All vehicles are licensed by the calendar year. Registration fees for a motortruck, truck, tractor, bus or combination of vehicles having a declared gross weight of 10,001 pounds or more that are registered on the basis of a calendar year will be reduced by one twelfth for each calendar month, which has elapsed from the beginning of the year and rounded to one dollar.

Interstate prorate motor vehicle registration fees are multiplied by the Nevada mileage percentage.

In addition, a fee of \$.50 is collected for each new Nevada plate issued.

Transferring of plates is \$6.00.

Replacement cab cards cost \$5.00 each.

VIN Inspection fee of \$1.00, if applicable

See Chapter 13 Temporary Registrations, Oversize/Overweight for additional fees on

vehicles with a combined gross vehicle weight in excess of 80,000 lbs.

GOVERNMENTAL SERVICES TAX RATE TABLES

Use TABLE 1 for trucks, tractors, and truck/tractors with a gross vehicle weight of 44,000 pounds or less.

| MODEL YEAR | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1987 & older | 96.49 | 88.45 | 80.41 | 72.37 | 64.33 | 56.29 | 48.25 | 40.20 | 32.16 | 24.12 | 16.08 | 8.04 |
| 1988 | 97.96 | 89.80 | 81.63 | 73.47 | 65.31 | 57.14 | 48.98 | 40.82 | 32.65 | 24.49 | 16.33 | 8.16 |
| 1989 | 99.59 | 91.29 | 82.99 | 74.69 | 66.39 | 58.09 | 49.80 | 41.50 | 33.20 | 24.90 | 16.60 | 8.30 |
| 1990 | 101.14 | 92.71 | 84.28 | 75.86 | 67.43 | 59.00 | 50.57 | 42.14 | 33.71 | 25.29 | 16.86 | 8.43 |
| 1991 | 102.77 | 94.21 | 85.64 | 77.08 | 68.51 | 59.95 | 51.39 | 42.82 | 34.26 | 25.69 | 17.13 | 8.56 |
| 1992 | 104.32 | 95.63 | 86.93 | 78.24 | 69.55 | 60.85 | 52.16 | 43.47 | 34.77 | 26.08 | 17.39 | 8.69 |
| 1993 | 105.87 | 97.05 | 88.22 | 79.40 | 70.58 | 61.76 | 52.94 | 44.11 | 35.29 | 26.47 | 17.64 | 8.82 |
| 1994 | 107.73 | 98.75 | 89.77 | 80.80 | 71.82 | 62.84 | 53.87 | 44.89 | 35.91 | 26.93 | 17.95 | 8.98 |
| 1995 | 109.28 | 100.17 | 91.07 | 81.96 | 72.85 | 63.75 | 54.64 | 45.53 | 36.43 | 27.32 | 18.21 | 9.11 |
| 1996 | 110.83 | 101.59 | 92.36 | 83.12 | 73.89 | 64.65 | 55.42 | 46.18 | 36.94 | 27.71 | 18.47 | 9.24 |
| 1997 | 112.53 | 103.15 | 93.77 | 84.40 | 75.02 | 65.64 | 56.27 | 46.89 | 37.51 | 28.13 | 18.75 | 9.38 |
| 1998 | 131.92 | 120.93 | 109.93 | 98.94 | 87.95 | 76.95 | 65.96 | 54.97 | 43.97 | 32.98 | 21.99 | 10.99 |
| 1999 | 151.20 | 138.60 | 126.00 | 113.40 | 100.80 | 88.20 | 75.60 | 63.00 | 50.40 | 37.80 | 25.20 | 12.60 |
| 2000 | 180.82 | 165.75 | 150.68 | 135.62 | 120.55 | 105.48 | 90.41 | 75.34 | 60.27 | 45.21 | 30.14 | 15.07 |
| 2001 | 211.29 | 193.68 | 176.07 | 158.47 | 140.86 | 123.25 | 105.65 | 88.04 | 70.43 | 52.82 | 35.21 | 17.61 |
| 2002 | 260.64 | 238.92 | 217.20 | 195.48 | 173.76 | 152.04 | 130.32 | 108.60 | 86.88 | 65.16 | 43.44 | 21.72 |
| 2003 | 349.55 | 320.42 | 291.29 | 262.16 | 233.03 | 203.90 | 174.78 | 145.64 | 116.52 | 87.39 | 58.26 | 29.13 |
| 2004 | 450.76 | 413.19 | 375.63 | 338.07 | 300.50 | 262.94 | 225.38 | 187.81 | 150.25 | 112.69 | 75.12 | 37.56 |
| 2005 | 574.56 | 526.68 | 478.80 | 430.92 | 383.04 | 335.16 | 287.28 | 239.40 | 191.52 | 143.64 | 95.76 | 47.88 |
| 2006 | 741.85 | 680.02 | 618.21 | 556.39 | 494.56 | 432.74 | 370.93 | 309.10 | 247.28 | 185.46 | 123.64 | 61.82 |
| 2007 | 1,003.41 | 919.79 | 836.17 | 752.56 | 668.93 | 585.32 | 501.71 | 418.08 | 334.47 | 250.85 | 167.23 | 83.61 |

Use TABLE 2 for trucks, tractors, and truck/tractors over 44,000 pounds.

| MODEL YEAR | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1987 & older | 122.84 | 112.60 | 102.37 | 92.13 | 81.89 | 71.66 | 61.42 | 51.18 | 40.95 | 30.71 | 20.47 | 10.24 |
| 1988 | 124.78 | 114.38 | 103.98 | 93.59 | 83.19 | 72.79 | 62.39 | 51.99 | 41.59 | 31.20 | 20.80 | 10.40 |
| 1989 | 127.10 | 116.51 | 105.92 | 95.33 | 84.73 | 74.14 | 63.55 | 52.96 | 42.37 | 31.78 | 21.18 | 10.59 |
| 1990 | 129.04 | 118.29 | 107.53 | 96.78 | 86.03 | 75.27 | 64.52 | 53.77 | 43.01 | 32.26 | 21.51 | 10.75 |
| 1991 | 130.98 | 120.06 | 109.15 | 98.24 | 87.32 | 76.40 | 65.49 | 54.57 | 43.66 | 32.75 | 21.83 | 10.91 |
| 1992 | 133.15 | 122.05 | 110.96 | 99.86 | 88.77 | 77.67 | 66.58 | 55.48 | 44.38 | 33.29 | 22.19 | 11.10 |
| 1993 | 135.16 | 123.90 | 112.63 | 101.37 | 90.11 | 78.84 | 67.58 | 56.32 | 45.05 | 33.79 | 22.53 | 11.26 |
| 1994 | 137.18 | 125.75 | 114.32 | 102.89 | 91.45 | 80.02 | 68.59 | 57.16 | 45.73 | 34.30 | 22.86 | 11.43 |
| 1995 | 139.50 | 127.87 | 116.25 | 104.63 | 93.00 | 81.37 | 69.75 | 58.12 | 46.50 | 34.88 | 23.25 | 11.62 |
| 1996 | 141.83 | 130.01 | 118.19 | 106.37 | 94.55 | 82.73 | 70.92 | 59.09 | 47.28 | 35.46 | 23.64 | 11.82 |
| 1997 | 144.00 | 132.00 | 120.00 | 108.00 | 96.00 | 84.00 | 72.00 | 60.00 | 48.00 | 36.00 | 24.00 | 12.00 |
| 1998 | 168.80 | 154.73 | 140.67 | 126.60 | 112.53 | 98.47 | 84.40 | 70.33 | 56.27 | 42.20 | 28.13 | 14.07 |
| 1999 | 193.42 | 177.30 | 161.18 | 145.07 | 128.95 | 112.83 | 96.71 | 80.59 | 64.47 | 48.36 | 32.24 | 16.12 |
| 2000 | 231.30 | 212.02 | 192.75 | 173.48 | 154.20 | 134.92 | 115.65 | 96.37 | 77.10 | 57.83 | 38.55 | 19.27 |
| 2001 | 270.28 | 247.75 | 225.23 | 202.71 | 180.18 | 157.66 | 135.14 | 112.61 | 90.09 | 67.57 | 45.04 | 22.52 |

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| | | | | | | | | | | | | |
|-------------|----------|----------|----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2002 | 333.41 | 305.62 | 277.84 | 250.06 | 222.27 | 194.49 | 166.71 | 138.92 | 111.14 | 83.35 | 55.57 | 27.78 |
| 2003 | 447.15 | 409.88 | 372.62 | 335.36 | 298.10 | 260.84 | 223.58 | 186.31 | 149.05 | 111.79 | 74.52 | 37.26 |
| 2004 | 576.61 | 528.56 | 480.51 | 432.46 | 384.40 | 336.35 | 288.31 | 240.25 | 192.20 | 144.15 | 96.10 | 48.05 |
| 2005 | 734.97 | 673.72 | 612.47 | 551.23 | 489.98 | 428.73 | 367.49 | 306.23 | 244.99 | 183.74 | 122.49 | 61.25 |
| 2006 | 948.96 | 869.87 | 790.80 | 711.72 | 632.63 | 553.56 | 474.48 | 395.39 | 316.32 | 237.24 | 158.15 | 79.08 |
| 2007 | 1,283.55 | 1,176.58 | 1,069.62 | 962.66 | 855.69 | 748.73 | 641.78 | 534.80 | 427.85 | 320.89 | 213.92 | 106.96 |

Use TABLE 3 for all buses.

| MODEL YEAR | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1987 & older | 293.03 | 268.61 | 244.19 | 219.77 | 195.35 | 170.93 | 146.52 | 122.09 | 97.68 | 73.26 | 48.84 | 24.42 |
| 1988 | 307.83 | 282.18 | 256.52 | 230.87 | 205.22 | 179.57 | 153.92 | 128.26 | 102.61 | 76.96 | 51.30 | 25.65 |
| 1989 | 324.33 | 297.30 | 270.27 | 243.25 | 216.22 | 189.19 | 162.17 | 135.14 | 108.11 | 81.08 | 54.05 | 27.03 |
| 1990 | 351.45 | 322.16 | 292.87 | 263.59 | 234.30 | 205.01 | 175.73 | 146.44 | 117.15 | 87.86 | 58.57 | 29.29 |
| 1991 | 371.02 | 340.10 | 309.18 | 278.27 | 247.34 | 216.43 | 185.51 | 154.59 | 123.67 | 92.76 | 61.83 | 30.92 |
| 1992 | 386.32 | 354.12 | 321.93 | 289.74 | 257.54 | 225.35 | 193.16 | 160.96 | 128.77 | 96.58 | 64.38 | 32.19 |
| 1993 | 405.74 | 371.93 | 338.12 | 304.31 | 270.49 | 236.68 | 202.87 | 169.06 | 135.25 | 101.44 | 67.62 | 33.81 |
| 1994 | 430.64 | 394.75 | 358.87 | 322.98 | 287.09 | 251.21 | 215.32 | 179.43 | 143.55 | 107.66 | 71.77 | 35.89 |
| 1995 | 446.39 | 409.19 | 371.99 | 334.79 | 297.59 | 260.39 | 223.20 | 185.99 | 148.80 | 111.60 | 74.40 | 37.20 |
| 1996 | 461.99 | 423.49 | 384.99 | 346.49 | 307.99 | 269.49 | 231.00 | 192.49 | 154.00 | 115.50 | 77.00 | 38.50 |
| 1997 | 482.44 | 442.23 | 402.03 | 361.83 | 321.62 | 281.42 | 241.22 | 201.01 | 160.81 | 120.61 | 80.40 | 40.20 |
| 1998 | 572.74 | 525.01 | 477.28 | 429.56 | 381.82 | 334.10 | 286.37 | 238.64 | 190.91 | 143.19 | 95.45 | 47.73 |
| 1999 | 668.19 | 612.50 | 556.82 | 501.14 | 445.46 | 389.78 | 334.10 | 278.41 | 222.73 | 167.05 | 111.36 | 55.68 |
| 2000 | 833.40 | 763.94 | 694.50 | 625.05 | 555.59 | 486.15 | 416.70 | 347.24 | 277.80 | 208.35 | 138.89 | 69.45 |
| 2001 | 968.78 | 888.04 | 807.31 | 726.59 | 645.85 | 565.12 | 484.39 | 403.65 | 322.92 | 242.20 | 161.46 | 80.73 |
| 2002 | 1,200.47 | 1,100.42 | 1,000.39 | 900.35 | 800.31 | 700.27 | 600.24 | 500.19 | 400.15 | 300.12 | 200.07 | 100.04 |
| 2003 | 1,619.88 | 1,484.88 | 1,349.89 | 1,214.91 | 1,079.91 | 944.92 | 809.94 | 674.94 | 539.95 | 404.97 | 269.97 | 134.98 |
| 2004 | 2,097.97 | 1,923.13 | 1,748.30 | 1,573.48 | 1,398.63 | 1,223.81 | 1,048.99 | 874.14 | 699.32 | 524.49 | 349.65 | 174.82 |
| 2005 | 2,687.04 | 2,463.10 | 2,239.19 | 2,015.28 | 1,791.34 | 1,567.43 | 1,343.52 | 1,119.58 | 895.67 | 671.76 | 447.82 | 223.91 |
| 2006 | 3,479.45 | 3,189.47 | 2,899.53 | 2,609.59 | 2,319.61 | 2,029.67 | 1,739.73 | 1,449.75 | 1,159.81 | 869.86 | 579.89 | 289.94 |
| 2007 | 4,706.22 | 4,314.00 | 3,921.83 | 3,529.67 | 3,137.45 | 2,745.28 | 2,353.11 | 1,960.89 | 1,568.72 | 1,176.56 | 784.34 | 392.17 |

TABLE 4

NV based Trailers > 3,999

| | |
|---------|--------|
| New | .01400 |
| 1 year | .01050 |
| 2 years | .00826 |
| 3 years | .00658 |
| 4 years | .00518 |
| 5 years | .00392 |
| 6 years | .00322 |
| 7 years | .00280 |
| 8 years | .00238 |
| 9 years | .00210 |

TABLE 5

NV based Trailers < 4,000

| | |
|---------|--------|
| New | .01400 |
| 1 year | .01190 |
| 2 years | .01050 |
| 3 years | .00910 |
| 4 years | .00770 |
| 5 years | .00630 |
| 6 years | .00490 |
| 7 years | .00350 |
| 8 years | .00210 |
| 9 years | .00070 |

10 years .00182 and older

GOVERNMENTAL SERVICES TAX FORMULA FOR TRAILERS

Tax factor from TABLE 4 or TABLE 5 is the age of the vehicle.

Tax Factor X Manufacturer's Suggested Retail Price or Documented Original Purchase Cost = Tax (Round to the nearest Dollar)

Minimum Tax for TRAILERS less than 1000 lbs is \$3.00

Minimum Tax for all others is \$6.00

All vehicles are licensed by the calendar year. Governmental Services Tax fees for motor vehicles with a declared gross weight in excess of 26,000 pounds or traveling interstate added after the beginning of the registration year are reduced by one twelfth for each month which has elapsed from the beginning of the registration year. Governmental Services Tax fees for trailers or semitrailers are not reduced.

Interstate prorate motor vehicle governmental services tax fees are multiplied by the Nevada mileage percentage.

11.0 Billing Notice

When Nevada processes each application, the fees are calculated for all IRP jurisdictions for which apportionment has been requested. (Every jurisdiction bases its fees on different criteria, such as vehicle weight, purchase price, model year of the vehicle, carrier type, and so on.) Some jurisdictions have more than one fee, such as an ad valorem tax, excise tax, privilege tax or clean air levy. All fees are inclusive within the breakdown for each jurisdiction on the notice.

The billing notice is sent to the carrier's mailing address as shown on the application, and it shows the total due for the registration. The billing notice consists of:

- Total fees due for each jurisdiction apportioned
- Credential fees due (plate fees, cab card fees, sticker fees)
- Vehicle(s) listed on the application

Payment

The total amount due is shown on your invoice. Nevada Revised Statute 482.482.4 allows you to make installment payments when opening a new account or on your renewal notice on or before January 31 on power units over 26,000 lbs. The installment payment is for the Nevada fees only, the other IRP jurisdictional fees must be paid in full. If you make installment payments, you are legally responsible for the subsequent payments due on or before April 1, July 1, and October 1. Payment is required unless the vehicle has been deleted and the plate and cab card returned to the Motor Carrier Offices for adjustment of the bill. If you do not pay an installment timely, penalty and interest will be added and you may be subject to possible sanctions, including but not limited to payment of the remaining balance due, the denial of installment payments on future renewals, and administrative fines. Subsequent supplements are required to be paid in full.

Please make your checks payable to:

"Department of Motor Vehicles"

Mail check and invoice of the billing to:

**Department of Motor Vehicles
Motor Carrier Division
555 Wright Way
Carson City, NV 89711**

12.0 Refunds

Nevada Refund Policy

Nevada will refund fees in excess of \$5.00 from the unused portion of your vehicle registration if that vehicle is sold or deleted.

Nevada does not refund fees paid to other jurisdictions. You must apply for refunds from individual jurisdictions.

To apply for a refund:

- Complete a Nevada Vehicle Application – Schedule B or a Credential Return Receipt; check box marked “refund”
- Plates and cab card must be surrendered to the Motor Carrier Division
- Carrier must submit a written request
- Account must not be delinquent

IRP Jurisdictions

Application for a refund of apportioned registration fees for other IRP jurisdictions must be handled directly between the Nevada-based carrier and the individual jurisdictions in accordance with their statutes.

13.0 Temporary Registrations

Temporary Vehicle Registration (TVR) ***

Temporary apportionment authorizations (temporary authority) are available if for some reason the plate, sticker and cab card cannot be issued. Temporaries will not be issued for vehicles being renewed. The temporaries are valid for 15 days and invoice billings must be paid to ensure credentials can be processed and sent/received before the temporaries expire. The Motor Carrier Division will not issue any extensions on temporaries.

Commercial Trip Permit

You may be required to have a “registration” trip permit before entering a jurisdiction.

- For Nevada, trip permits can be obtained at authorized vendor stations or Motor Carrier Branch offices.
- Permits are good for a 24-hour period (120 hour period for buses) and are valid for intra and interjurisdiction movement.
- Fees are .15 per mile plus a \$5.00 administrative fee. Those purchasers who have not paid IFTA fees (as evidenced by a current IFTA permit) are required to pay an additional \$30 fee.
- Permits for Nevada and other jurisdictions are also available through the wire services: Transceiver, 1-800-749-6058, CCIS, 1-800-233-5588, and Transcom, 1-800-888-9101.

Unladen Weight Permit

An Unladen weight permit is issued to an owner-operator (lessor) who terminates a lease and has to surrender the apportioned license plate and cab card to the carrier (lessee). This permit enables a vehicle or combination of vehicles to use the highways in all jurisdictions for the purpose of finding a new job.

The unladen weight permit is valid for vehicles operating at unladen weight only, and is non-transferable.

The Nevada unladen weight permit is valid for 15 days at a cost of \$10.00. The unladen weight permit is valid for the power unit or power unit and trailer (unladen). Vehicles over 26,000 lbs. will also need to obtain a temporary pass for weight-mile tax purposes and/or a fuel trip permit.

Oversize/Overweight Permit

Any vehicle, combination of vehicles, or load whose size or weight is not provided for in Nevada laws must have an oversize or overweight permit. These special transportation permits may be obtained from the DMV Motor Carrier Division or the Nevada Department of Transportation.

- Required for combinations of vehicles over 70' and may exceed 80,000 lbs
- A \$10.00 processing fee per overlength permit is required or a fee of \$60.00 per thousand pounds in excess of 80,000 lbs.
- Permit valid until December 31 at 11:59 p.m.
- For vehicles exceeding the above requirements, you must contact the Nevada Department of Transportation (NDOT), 1263 South Stewart Street, Room 201, Carson City, NV 89712, (775) 888-7410.
- For more information, see the pamphlet "Regulations for the Operation of 70' Combinations" available from DMV Motor Carrier Offices or Nevada DOT.

14.0 Mileage/Operational Records - IRP

Every carrier who registers vehicles under the IRP must maintain records to substantiate the actual miles traveled and other information used to determine the registration fees for all vehicles in the IRP fleets.

Source Documents ***

Vehicle Costs

Acceptable documentation to support a vehicle's purchase price and date of purchase includes a purchase invoice and bill of sale. For leased units, the lease agreement (if the purchase price is stated in the agreement) or other proof of the fair market value of the vehicle at the beginning of the lease are required. Costs of any capital additions and modifications made to the vehicle within 30 days of the purchase must be included in the purchase price.

Driver's Trip Records

An acceptable source document to record distances is an "Individual Vehicle Distance Record" (IVDR). This document is completed by the driver for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common vehicle trip records are the driver's trip sheets and driver's log. These and other records are acceptable provided they contain the following basic information:

1. Date of trip (starting and ending);
2. Trip origin and destination
3. Route of travel and/or beginning and ending odometer or hubometer readings of the trip;
4. Total trip miles;
5. Mileage by jurisdiction;
6. Unit number or vehicle identification number;
7. Vehicle fleet number;
8. Registrant's name; and
9. Driver's name and signature

Trip Permits

Copies of all trip permits obtained for operations by prorated vehicles must be available on file. The distances traveled under these permits are to be reported on the next application for IRP registration.

Monthly Summaries

The vehicle trip record information should be summarized monthly. The summary should contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, total distance traveled) and by fleet (distance by jurisdiction, total distance).

Yearly Summaries

A yearly summary for each July 1 through June 30 reporting period should show the total fleet distance, broken down by month for each jurisdiction.

Records Retention Period

All operational and distance records that support the application and supplements must be kept for three years after the close of the registration year. For example, records for registration year 2005 (mileage year 7/1/03 - 6/30/04) must be retained through December 2008.

Vehicle cost and weight records must be maintained for all vehicles that are currently registered in the fleet. These records must be kept for three years after the close of the registration year.

15.0 Audits - IRP

Authority to Audit ***

Article XV, Section 1500 of the IRP agreement, requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. IRP audits on Nevada carriers will be performed by DMV Motor Carrier Division, Audit Team.

Purpose of Audit

The purpose of the audit is to ensure compliance with established rules and regulations Governing prorated registration and proper payment of prorated registration fees to Nevada and to all other IRP member jurisdictions in which the carrier is (or was) registered for multi jurisdictional travel.

Audit Procedures

In conducting the IRP audit, auditors will use the source documents to determine the accuracy and completeness of the distance and vehicle information recorded on the IVDRs, on the monthly and yearly summaries and on the forms used for IRP registration. The registrant will be subject to audit on the actual distance traveled during the preceding year, which corresponds to the registration year regardless of the number of months operated. If a registrant chooses to estimate distance for a second or subsequent registration year, the estimated fees will be calculated in excess of 100% of the actual fees. Any registrant failing to maintain adequate records from which true liability can be determined is subject to an estimated fee assessment for non-base jurisdictions, 100% fee assessment to the base jurisdiction, application of penalty and interest as prescribed by the laws of the base jurisdiction, and/or the cancellation of registration.

Appendix A

Maximum Weights For IRP Jurisdictions

| Jurisdiction Name | Maximum Registered Weight On Cab Card | |
|--------------------------|--|-----------|
| Alabama | 88,000 | |
| Alberta | 139,992 | 63,500 kg |
| Arizona | 80,000 | |
| Arkansas | 80,000 | |
| British Columbia | 139,994 | 63,500 kg |
| California | 80,000 | |
| Colorado | 80,000 | |
| Connecticut | NO MAX | |
| Delaware | 80,000 | |
| District of Columbia | 80,000 | |
| Florida | 80,000 | |
| Georgia | 80,000 | |
| Idaho | 106,000 | |
| Illinois | 80,000 | |
| Indiana | 80,000 | |
| Iowa | NO MAX | |
| Kansas | 85,500 | |
| Kentucky | 80,000 | |
| Louisiana | 88,000 | |
| Maine | 100,000 | |
| Manitoba | 137,770 | 62,500 kg |
| Maryland | 80,000 | |
| Massachusetts | NO MAX | |
| Michigan | 160,001 | |
| Minnesota | NO MAX | |
| Mississippi | 80,000 | |
| Missouri | 80,000 | |
| Montana | 132,000 | |
| Nebraska | 94,000 | |
| Nevada | 80,000 | |

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| Jurisdiction Name | Maximum Registered Weight On Cab Card | |
|--------------------------|--|------------|
| Newfoundland/Labrador | 137,812 | 62,500 kg |
| New Brunswick | 137,812 | 62,500 kg |
| New Hampshire | 80,000 | |
| New Jersey | 80,000 | |
| New Mexico | 80,000 | |
| New York | NO MAX | |
| North Carolina | 80,000 | |
| North Dakota | 105,500 | |
| Nova Scotia | Based on | # of axles |
| Ohio | 80,000 | |
| Oklahoma | 90,000 | |
| Ontario | 140,017 | 63,500 kg |
| Oregon | 105,500 | |
| Pennsylvania | 80,000 | |
| Prince Edward Island | 137,788 | 62,500 kg |
| Quebec | Based on | # of axles |
| Rhode Island | 80,000 | |
| Saskatchewan | 137,787 | 62,500 kg |
| South Carolina | 80,000 | |
| South Dakota | NO MAX | |
| Tennessee | 80,000 | |
| Texas | 80,000 | |
| Utah | 80,000 | |
| Vermont | 80,000 | |
| Virginia | 80,000 | |
| Washington | 105,500 | |
| West Virginia | 80,000 | |
| Wisconsin | 80,000 | |
| Wyoming | 117,000 | |

NOTE

Exceeding 80,000 lbs. may require the purchase of an overweight/oversize permit. Please contact the applicable jurisdictions.

Appendix B

Estimated Mileage Chart

This estimated mileage chart was developed from the total actual miles all prorated vehicles operated. The result is the average mileage per vehicle that a Nevada-based fleet operates in a year. N/A denotes no estimate available based on actual mileage.

Use this chart if the carrier is:

- Applying for the first time (use chart as listed)
- Expanding their operations by setting up a new fleet (use chart as listed)
- Renewing their fleet and had no actual mileage (use chart as listed)
- Adding jurisdictions to an existing fleet (see note)*

| Jurisdiction | | Miles | Jurisdiction | | Miles |
|--------------|----------------------|-------|--------------|-------------------|-------|
| AB | Alberta | 282 | NC | North Carolina | 204 |
| AK | Alaska | N/A | ND | North Dakota | 48 |
| AL | Alabama | 224 | NE | Nebraska | 601 |
| AR | Arkansas | 363 | NF | Newfoundland/Lab | 3 |
| AZ | Arizona | 2587 | NH | New Hampshire | 11 |
| BC | British Columbia | 114 | NJ | New Jersey | 155 |
| CA | California | 6365 | NM | New Mexico | 774 |
| CO | Colorado | 422 | NS | Nova Scotia | 11 |
| CT | Connecticut | 96 | NV | Nevada | 5686 |
| DC | District of Columbia | 3 | NY | New York | 222 |
| DE | Delaware | 21 | OH | Ohio | 442 |
| FL | Florida | 567 | OK | Oklahoma | 621 |
| GA | Georgia | 330 | ON | Ontario | 245 |
| IA | Iowa | 411 | OR | Oregon | 1153 |
| ID | Idaho | 575 | PA | Pennsylvania | 487 |
| IL | Illinois | 556 | PE | Prince Edward Isl | N/A |
| IN | Indiana | 413 | QB | Quebec | 124 |
| KS | Kansas | 236 | RI | Rhode Island | 12 |
| KY | Kentucky | 173 | SC | South Carolina | 150 |
| LA | Louisiana | 336 | SD | South Dakota | 63 |
| MA | Massachusetts | 49 | SK | Saskatchewan | 97 |
| MB | Manitoba | 51 | TN | Tennessee | 452 |
| MD | Maryland | 121 | TX | Texas | 1361 |
| ME | Maine | 19 | UT | Utah | 1189 |

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| | | | | | |
|----|---------------|-----|----|---------------|-----|
| MI | Michigan | 102 | VA | Virginia | 380 |
| MN | Minnesota | 68 | VT | Vermont | 11 |
| MO | Missouri | 458 | WA | Washington | 575 |
| MS | Mississippi | 197 | WI | Wisconsin | 105 |
| MT | Montana | 286 | WV | West Virginia | 84 |
| NB | New Brunswick | N/A | WY | Wyoming | 533 |

***NOTE:** Estimated mileages used **MUST** be for a comparable period of time as the actual or estimated miles already on an established fleet.

EXAMPLE: New account date 04-01-YY (9 months of registration year) Adding CA effective 04-01-YY (CA mileage figure to be used = $9/12$ (or $3/4$) \times 6365 = 4774 multiplied by the number of vehicles in the fleet)

Appendix C

Application Checklist

To prevent processing delays, please take the time to carefully check your application. Did you:

- | | |
|-------|--|
| _____ | 1 List the correct IRP number and fleet number at the top of all pages of the application? |
| _____ | 2 Indicate the registration year and the effective date in the appropriate boxes? |
| _____ | 3 Check the "Type of Operation" on the application? |
| _____ | 4 Attach proof of payment of the Federal Heavy Vehicle Use Tax for vehicles weighing 55,000 lbs or more? |
| _____ | 5 Provide a contact person and telephone number? |
| _____ | 6 Provide the Nevada business telephone number? |
| _____ | 7 Make sure that all vehicle information is accurate? |
| _____ | 8 Complete the weight section for all registered states? |
| _____ | 9 Sign the application(s) where indicated? |
| _____ | 10 Provide a detailed explanation of estimated miles? |
| _____ | 11 Write miles next to jurisdictions and check ("X") prorate? |
| _____ | 12 Keep copies for your records? |

LICENSING APPLICATION – Schedule A **Check appropriate boxes**

1. Enter your Federal Employer Identification Number (FEIN). This number is required by all businesses.
2. Enter your Federal DOT #, if applicable. A Federal DOT # is required by all motor vehicles in excess of 10,000 lbs. traveling in interstate operations.
3. Enter the legal business name as registered with the Secretary of State's office, if incorporated.
4. Enter the physical address of the business, not a PO Box. For IRP and IFTA credentials, this must be a Nevada address.
5. Enter the city, state and zip code of the physical address.
6. Enter the mailing address of the business if different from the physical address.
7. Enter the city, state, and zip code of the mailing address if different from the physical address.
8. List all owners, partners, or corporate officers and their titles. Attach additional

- sheets if necessary.
9. Enter the name of the contact person and their title.
 10. Enter the phone and fax number of the contact person including the area codes.
 11. Enter the physical location address of the records.
 12. Enter the city, state, and zip code of the physical location of the records.
 13. Enter the name of a reporting service, if applicable.
 14. Enter the address for the reporting service, if applicable.
 15. Enter the city, state, and zip code of the reporting service, if applicable.
 16. Enter the phone and fax number including area codes of the reporting service, if applicable.
 17. Indicate if the fuel tax returns are to be mailed to the reporting service, if applicable.
 18. Indicate if you maintain bulk fuel storage tanks.
 19. If you maintain bulk fuel storage tanks, list the locations and capacity of the tanks. List additional locations and tank capacities and the back of the application.
 20. Indicate if you sell fuel in the State of Nevada and the types of fuel sold.
 21. Indicate whether you currently hold or have held a license in another name.
 22. If you currently hold or have held a license, indicate the account number and state of issuance.
 23. Indicate the number of IFTA qualified motor vehicles registered with the State of Nevada.
 24. Indicate if you are consolidating non-Nevada qualified registered motor vehicles with your Nevada IFTA qualified motor vehicles. You must provide written approval from the other IFTA jurisdiction(s) and copies of all IRP cab cards on qualified motor vehicles being consolidated in Nevada.

VEHICLE APPLICATION – Schedule B
Fill out carrier information area.

1. TRANS CODE = transaction code. Enter the code applicable from the table on the top of the page. (Give a change or deleted reason: lost plate, adding state(s), vehicle no longer in service, etc.)
2. NEVADA COUNTY, enter the county where the vehicle is based.
3. PLATE #, enter the previous plate number issued to the vehicle if known.
4. CONV/CAB = conventional or cab over. Enter CONV if the motor vehicle is a conventional tractor or truck tractor. Enter CAB if the motor vehicle is a cab over tractor or truck tractor.
5. OPERATOR'S VEHICLE #, enter the unit or identification number issued to vehicle by the registrant.
6. YEAR AND MAKE, enter the model year and make of the vehicle.
7. SERIAL OR VIN #, enter the complete serial number or vehicle identification number (VIN) of the vehicle as listed on the title. This must match the VIN inspection and insurance documents.
8. VEHICLE TYPE, enter the code applicable from the table on the top of the page.
9. FUEL TYPE, enter the code applicable from the table on the top of the page.

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10. # OF AXLES/SEATS, enter the number of axles on the individual unit. Enter the number of seats for buses.
11. UNLADEN WEIGHT, enter the empty weight of the individual unit.
12. COMBINED DECLARED GROSS WEIGHT, power units - enter the combined or gross weight for which the vehicle will be licensed. Trailer units - enter the gross weight carried on the trailer only.
13. ACTUAL PURCHASE PRICE, enter the purchase price of the vehicle before trade-in or interest.
14. ORIGINAL PURCHASE PRICE OR FACTORY, enter the original purchase cost of the vehicle, if known, or enter the factory or manufacturers suggested retail price.
15. PURCHASE DATE, enter the month, day and year the vehicle was purchased by the registering company.
16. LEASE DATE, enter the month, day and year the vehicle was leased, if applicable.
17. LESSOR, enter the legal owners name, if different from the registering company.
18. STATE TITLED, enter the state the vehicle is or will be titled in.

Indicate the number of IFTA decals needed, if applicable. IFTA decals are required on all qualified motor vehicles traveling in two or more IFTA jurisdictions.

MILEAGE AND WEIGHT APPLICATION - SCHEDULE C

Fill out carrier information area.

- Indicate the states you are registering for with a 'Y' (yes) and the states with actual mileage, but not registering for with a 'N' (no).
- Indicate with an A or E if these are or will be actual or estimated miles. You must list any actual mileage accrued during the mileage year. Any estimated mileage must be explained in detail.
- List the total miles you have or will be traveling in each state.
- Enter the total fleet miles for all jurisdictions where indicated.
- List the gross or combined gross weight that you will be traveling in each state that was marked with a 'Y' (yes).

DO NOT SEND ANY PAYMENTS WITH THE APPLICATION. You will be sent a billing notice indicating the amount of payment needed. Return the original (top) copy of the billing notice with your check made payable to the "Department of Motor Vehicles." Plates, cab cards and stickers will be sent to you upon receipt of payment.

Applications can be obtained by contacting the Carson City Motor Carrier office at (775) 684-4711 ext 1 or through Motor Carrier's DMV Website Forms Room at <http://www.dmvnv.com/mcforms.htm>

FOR FASTER PROCESSING OF YOUR APPLICATIONS BE SURE TO INCLUDE THE FOLLOWING:

01. Proof of ownership (copy of current registration or title) in the name of the account
02. If proof of ownership is an out of state title, an original VIN inspection is required
03. Proof of Nevada insurance card. Must show policy #, beginning and ending date, and name on the card must match the account name
04. Proof of payment of Federal Heavy Vehicle Use Tax (Form 2290) for all vehicles with combined gross weight of 55,000 lbs. or greater, regardless of registered weight. However, IRS allows a 60-day grace period from date of sale to obtain the Form 2290.

PROCESSING

Applications are processed in the order in which they are received. Once an application has been processed, an invoice billing will be mailed to the carrier.

Glossary Definitions

Ad Valorem-

a tax charged by some jurisdictions in proportion to the estimated value of the vehicle.

Allocated Vehicle-

a vehicle to which a particular state's basic registration plate or apportioned registration plate is attached upon payment of the jurisdiction's full basic registration fee. A portion of each fleet of one-way vehicles is "allocated" to each jurisdiction into or through which the fleet travels (each vehicle of the fleet need not enter every jurisdiction).

Applicant-

person, firm, or corporation in whose name or names an application is filed with a base jurisdiction to apportion a fleet of vehicles.

Apportionable Fee-

any periodic recurring fee required for license or registering vehicles, such as, but not limited to, registration fees, license and weight fees.

Apportionable Vehicle-

See Chapter 3.0, for a complete definition.

Apportioned Registration-

registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction, and to pay registration fees based on the percentage of operation in those jurisdictions.

Audit-

a physical examination of a registrant's operational records, including source documentation to verify fleet distance and accuracy of a registrant's record keeping system for that fleet. The examination will be of the records maintained for a fleet during the respective preceeding year. This does not preclude an audit of multiple fleets for multiple years. The purpose of the audit is to determine the proper total distance traveled and the percentage of distance traveled in each jurisdiction. These percentages equate to the proper registration fees owed by the registrant for a particular fleet or the registration fees owed to the registrant for a particular fleet.

Axle-

an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a vehicle and its load,

if any, is continually transmitted to the roadway. For the purposes of registration under the IRP, an “axle” is any such assembly whether or not it is load-bearing only part of the time. For example, a single-unit truck with a steering axle and two axles in a rear-axle assembly is an apportionable vehicle even though one of the rear axles is a so-called “dummy,” “drag,” “tag,” or “pusher” type axle.

Base Jurisdiction

See Chapter 3.0, for a complete definition.

Base Plate-

the plate issued by the Base Jurisdiction and is the only registration identification plate issued for the vehicle by any member jurisdiction. Base plates shall be identified by having the word “APPORTIONED,” “APP” or “PRP” and the jurisdiction’s name on the plate.

Bus (BS)-

means a motor vehicle designed to carry more than 10 passengers.

Cab Card-

a registration card issued by the base jurisdiction for a vehicle of an apportioned fleet which identifies the specific vehicle for which it was issued, the registrant, the base jurisdiction of the fleet, the plate number, the registered weight of the vehicle in each apportioned jurisdiction, and the jurisdictions where the vehicle is properly registered.

Carrier-

individual, partnership, or corporation engaged in the business of transporting persons or property.

Chartered Bus-

a motor vehicle used as a limited passenger vehicle exclusively for the conveyance of a person or group of persons to whom or for whose use the vehicle is chartered at a fixed price for the use of the whole vehicle.

Chartered Party-

a group of persons who, pursuing a common purpose, under a single contract, and at a fixed charge, have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary.

Combination of Vehicles-

a power unit used in combination with trailers, semi-trailers, and/or auxiliary axles.

Combined Gross Weight-

total empty weight of a combination of vehicles plus the total weight of the maximum load carried on that combination of vehicles.

Commercial Vehicle-

vehicle that is used for the transportation of persons for compensation or profit; or, is designed or used primarily for the transportation of property.

Converter Gear-

auxiliary axle undercarriage assembly with a fifth wheel and tow bar used to convert a semitrailer to a full trailer.

Credentials-

the registration, plate, cab card, and sticker issued to reflect the apportioned registration of a vehicle.

Double Bottom Combination-

a combination of a power unit pulling two (2) semitrailers or a semitrailer and a full trailer.

Dump Truck (DT)-

a truck whose contents are unloaded by tilting the truck bed backwards with the tailgate open.

Empty Weight-

weight of a vehicle fully equipped for service, excluding the weight of any load.

Established Place of Business-

See Chapter 3.0, for a complete definition.

Factory List Price-

the manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle.

Federal Heavy Vehicle Use Tax-

tax paid to the US Federal government by all carriers with vehicles having a gross weight of 55,000 lbs/24,947 kg or more.

Fifth Wheel Coupler-

a device that is mounted on the vehicle chassis and that consists of a skid plate, associated mounting brackets and latching mechanism that couples or connects to a kingpin located on the other vehicle or component.

Fleet-

one or more vehicles registered for operation in the same jurisdictions.

Full Trailer-

vehicle without motive power, designed for carrying people, or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.

Gross Vehicle Weight-

the number of pounds derived by adding the weights on all the axles of a commercial vehicle.

Heavy Trailers-

trailers weighing in excess of 8,000 lbs loaded weight (axle weight when loaded).

IRP-

International Registration Plan.

Identification-

see credentials.

In-Jurisdiction Distance-

the total distance operated by a fleet of apportioned vehicles in a jurisdiction during the preceding year. In those cases where the registrant operated a fleet of apportioned vehicles in jurisdictions that require no apportionment and grant reciprocity, the base jurisdiction may add such distance to the in-jurisdiction distance.

International Registration Plan-

an agreement between member jurisdictions for prorating or apportioning registration fees based on fleet mileage traveled in each jurisdiction.

Interstate/Interjurisdiction Movement-

vehicle movement between or through two or more jurisdictions.

Intrastate/Intrajurisdiction Movement-

vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

Jurisdiction-

a country or a state, province, territory, possession or federal district of a country.

Lease-

written document vesting exclusive possession, control of and responsibility for the operation of the vehicle to a lessee for a specific period of time.

- Long term lease - a lease of 30 days and longer
- Short term lease - a lease of less than 30 days which is considered a “*Rental*” in Nevada

Lessee-

individual, partnership, or corporation having the legal possession and control of a vehicle owned by another under the terms of a lease agreement.

Lessor-

individual, partnership, or corporation which under the terms of a lease, grants the legal right of possession, control of and responsibility for the operation of the vehicle to another individual, partnership, or corporation.

Light Trailers-

trailers weighing 8,000 lbs or less loaded weight (axle weight when loaded).

Loaded Weight-

the weight transmitted to the road through an axle or set of axles, when the vehicle is fully loaded.

Mileage Reporting Year-

period of twelve (12) consecutive months immediately prior to July 1st of the year immediately preceeding the beginning of the registration or license year for which apportioned registration is requested. (In Nevada this period is July 1 to June 30.)

Mobile Home Toter (MT)-

a motor vehicle designed without a fifth wheel and used exclusively for pulling mobile homes on their own axles.

Operational Records-

documents supporting the total distance traveled in each jurisdiction and total miles or kilometers traveled, such as VTRs, fuel reports, trip sheets and logs.

Owner-

any individual, partnership, or corporation other than a lien-holder, holding legal title to a vehicle.

Owner-Operator-

a person, firm or corporation leasing an apportioned motor vehicle with driver to a carrier. The base jurisdiction shall verify that a lease exists between the owner-

operator and the carrier.

Pool Fleet-

means a fleet of rental company trailers and semi-trailers having a gross weight in excess of 6,000 lbs/2,721.554 kg and used solely in pool operation, with no permanent base.

Power Unit-

see bus, truck, truck-tractor, road tractor, tractor, dump truck, tow truck, or mobile home toter.

Private Carrier-

individual, partnership, or corporation which utilizes its own trucks to transport its own freight.

Purchase Price

actual price of the vehicle paid by the current owner, excluding sales tax, including accessories or modifications attached to the vehicle. A trade-in cannot be used to reduce the taxable purchase price.

Reciprocity-

reciprocal granting of rights and/or privileges to vehicles properly registered under the IRP and to vehicles not so registered if such vehicles are subject to separate reciprocity agreements, arrangements, declarations, or understandings.

Reciprocity Agreement-

an agreement, arrangement or understanding governing the reciprocal grant of rights and/or privileges to vehicles which are parties to such an agreement, arrangement, or understanding.

Recreational Vehicle/Motor Home-

a motor vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.

Registrant-

see applicant.

Registration Card-

see cab card.

Registration Year-

the twelve month period during which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.

Rental Fleet-

one or more vehicles that are rented or offered for rent without drivers and which are designated by a rental owner as a rental fleet.

Restricted Plate-

a registration plate that has time (less than a registration year), geographic area, distance, or commodity restrictions (farm, log, or dealer plate).

Road Tractor (RT)-

a motor vehicle designed without a fifth wheel and used for pulling other vehicles by means of a ball hitch and so constructed to carry only part of the weight of the vehicle being towed.

Semi-trailer (ST)-

vehicle without motive power designed for carrying people or property, pulled by a motor vehicle and constructed so that some part of its weight rests upon or is carried by the pulling vehicle.

Serial Number-

see vehicle identification number.

Service Representative-

one who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.

Sublease-

lease made to another person or company by the person or company to whom a vehicle is leased.

Tare Weight (Unladen Weight)-

the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.

Total Fleet Distance-

total distance (including nontaxable distance and distance accrued under a trip permit) operated by a fleet of apportioned vehicles registered in all jurisdictions during the distance reporting period.

Tow/Recovery Vehicle (TW)-

a motor vehicle designed for towing and recovering vehicles which are wrecked,

damaged, disabled, abandoned, or are replacement vehicles.

Tow Dolly-

see converter gear.

Tractor (TR)-

motor vehicle designed and used to pull other vehicles and NOT constructed to carry a load other than part of the weight of the pulled vehicle and its load.

Trip Lease-

lease of a vehicle to a motor carrier (lessee) for a single interstate movement. The term may also include a similar intrajurisdictional movement where such movement is authorized under the laws of the state.

Trip Permit-

temporary permit issued by a jurisdiction in lieu of regular registration.

Trip Records-

records maintained on distances traveled for each unit on a monthly/quarterly basis and accumulate totals annually. The reporting period for actual distance traveled is July 1 to June 30 of the preceding year. The reporting period for estimated distance is for the projected registration year. These records are subject to audit by the base jurisdiction as well as host jurisdictions.

Truck (TK)-

motor vehicle designed and used for the transportation of property -- generally not designed and used to pull other vehicles.

Truck-Tractor (TT)-

motor vehicle designed and used for pulling other vehicles, but constructed to carry a load other than part of the vehicle being pulled and its load.

Unladen Weight (Tare Weight)-

the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.

VTR-

the abbreviation for an Vehicle Trip Record.

Vehicle Identification Number-

identifying numbers and letters assigned to a vehicle for the purpose of titling and registration.

WUC-

Western Uniform Compact. Also known as the Uniform Vehicle Registration Proration and Reciprocity Agreement.